



POWER OF ATTORNEY

I am an official empowered to act on behalf of DOLBY LABORATORIES LICENSING CORPORATION, a corporation of New York, having a place of business at 100 Potrero Ave., San Francisco, California ("COMPANY").

COMPANY holds all rights, title and interest in the subject matter which is claimed and for which a patent is sought on the invention entitled "Improved Coding Techniques Using Estimated Spectral Magnitude and Phase Derived From MDCT Coefficients" by Corey I. Cheng, Michael J. Smithers and David N. Lathrop, described in United States application Serial Number 10/766,681 filed January 27, 2004, by virtue of assignment from the inventor(s) identified above, recorded in the United States Patent and Trademark Office at Reel ___, Frame ___, or for which a copy thereof is attached.

All prior-filed powers of attorney, if any, in connection with this application are hereby revoked and the following are appointed as principal attorneys and agents with full power of substitution and revocation, to appoint other principal and associate attorneys, to prosecute this application, to transact all business in the United States Patent and Trademark Office connected therewith and to receive the original Letters Patent:

Thomas A. Gallagher (Reg. No. 24,815)
David N. Lathrop (Reg. No. 34,655)

Please send all correspondence to:

GALLAGHER & LATHROP
601 California Street
Suite 1111
San Francisco, CA 94108-2805

For Dolby Laboratories Licensing Corporation:


(Signature)

LILY S. CHEUNG
(Printed Name)

JULY 14, 2004
(Date)

ASSISTANT SECRETARY
(Title)